

increase access to private pension savings, these laws and regulations have actually had an opposite effect, leaving millions of American workers without an easy way to save adequately for retirement.

ASPA represents over 3,000 pension professionals who provide services to approximately one-third of the qualified retirement plans in the United States. The vast majority of these plans are maintained by small businesses. Our members have first-hand knowledge of the existing regulatory barriers preventing retirement plan formation and retention by employers. We believe the provisions in your legislation, including the new simplified defined benefit plan for small business called the SAFE plan, the elimination of the 25 percent of compensation limit on plan contributions, and the relaxation of the top-heavy rules, will encourage employers to offer pension plans for their employees, and will make it easier for employees to increase their own retirement savings.

Again, ASPA thanks you for your work on retirement issues. The Pension Coverage and Portability Act sends a strong message that current regulations have gone too far. We look forward to working with you to move this bill through the legislative process.

Sincerely,

BRIAN GRAFF,
Executive Director.

ASSOCIATION OF PRIVATE PENSION
AND WELFARE PLANS
Washington, DC, July 21, 1998.

Hon. BOB GRAHAM,
U.S. Senate, Washington, DC.

DEAR SENATOR GRAHAM: I am writing on behalf of the Association of Private Pension and Welfare Plans (APPWP) to express our support for the Pension Coverage and Portability Act. We commend you for your leadership in addressing the need to strengthen the employer-sponsored retirement system. The APPWP is the national trade association for companies concerned about federal legislation and regulations affecting all aspects of the employee benefits community. APPWP members either sponsor directly or provide to employee benefit plans covering more than 100 million Americans.

Your legislation represents a significant step towards improving the rules governing the employer sponsored retirement system upon which millions of Americans rely for a majority of their retirement income. More specifically, we believe that passage of this legislation will expand coverage, particularly among small businesses, allow employers to design their plans to more effectively meet their workers' needs and increase portability and preservation of retirement income.

In particular, we are pleased that you recognize the need to include provisions that reduce the complexity and improve the incentives for maintaining a retirement plan such as repeal of the "same desk rule," relief from the overly restrictive "anti-cut back rules," modification of the top-heavy and minimum distribution rules, simplification of the ESOP dividend reinvestment rules and relief from the anomalies of the mechanical non-discrimination rules.

However, as you continue your work on an improved employer-sponsored retirement system, we urge you to consider two major savings incentives that regrettably have not been included in the bill. As we discussed with you when you spoke to our Board of Directors last September, increasing the contribution limits and adding a "catch-up" contribution provision would encourage plan participants to save more for retirement. The need for American workers to save more effectively was recently highlighted at the

National Summit on Retirement Savings and we believe it is critical that Congress acknowledge its importance by providing increased incentives. As you have recognized by the Pension Coverage and Portability Act, the employer-sponsored retirement system plays a vital role in assuring that Americans have adequate retirement incomes. We look forward to working with you to improve the savings incentives in employer-sponsored retirement plans.

Sincerely,

JAMES A. KLEIN,
President.

NATIONAL ASSOCIATION OF STATE
RETIREMENT ADMINISTRATORS,
Washington, DC, July 21, 1998.

Hon. BOB GRAHAM,
Senate Hart Office Building, Washington, DC.

RE: Support Public Pension Portability Provisions the Senate Bipartisan Pension Tax Package

DEAR SENATOR GRAHAM: On behalf of our nation's State retirement plans and the millions of public employees, retirees and beneficiaries who they cover, the National Association of State Retirement Administrators (NASRA) supports public pension provisions contained in the Senate Bipartisan Pension Tax Package.

In particular, we support provisions in your legislation that promote portability between various defined contribution and deferred compensation plans, and that allow funds from all of these plans to be used to purchase permissive service credits in public defined benefit plans. We also applaud provisions that would remove certain pension limitations.

All of these provisions would help employees build and strengthen their retirement savings, especially those who have worked among various public, non-profit and private institutions. Our organization is very grateful for your leadership on former public pension legislation, and commends you on your continued work in this area.

Sincerely,

M. DEE WILLIAMS,
President.

RICHARD E. SCHUMACHER,
Immediate Past President, Chair, Legislative Committee.

• Mr. JEFFORDS. Mr. President, I am glad to cosponsor the Pension Coverage and Portability Act of 1998, (PCPA). I cosponsored the predecessor bill, S. 889 with senators GRAHAM, HATCH, and others, and PCPA is a natural follow-on to S. 889.

This bill will encourage pension plan sponsorship among small businesses and make it easier for the small business man or woman to have greater confidence in government oversight of their plan and that they will not have to constantly hire services of actuaries, accountants and tax attorneys and investment advisers once they establish it. The bill makes it easier to implement a payroll deduction IRA, it provides for a simplified defined benefit pension plan, it allows a payroll deduction SIMPLE plan with limits twice as high as those currently available to IRAs, it eliminates IRS registration fees for new plans and provides a tax credit for plan start up, as well as many other things.

The bill also eases the top-heavy rules. In the days when the only small pension plans belonged to doctor's and

lawyer's offices, the top heavy rules were needed to assure non-discrimination in provision of benefits. But instead of expanding coverage, the top heavy rules now tend to impose harsh requirements on the small business owner which deters him or her from even offering a plan. This bill makes changes to the top heavy rules in constructive and thoughtful ways, such as by changing the family aggregation rules, taking employee elective contributions into account for purposes of meeting the standards and simplifying the definition of 'key employee'.

The bill makes pension plans more portable, a feature that is desperately needed in today's highly mobile workforce. Senator GRAHAM has incorporated the body of S. 2329, the bill that he, Senator BINGAMAN and I introduced recently, as Title III of PCPA. Our bill eases rollovers, allows rollovers of after-tax contributions, waives the 60-day rule under certain circumstances, modifies the "same-desk" rule, rationalizes distribution rules and allows governmental workers to purchase service credit with defined contribution plan money to increase their benefits in their defined benefit plans. This bill makes essentially the same changes.

In addition to encouraging plan sponsorship among small businesses and facilitating pension portability, the bill encourages retirement savings education. It also reduces the regulatory burdens associated with maintaining a plan, such as providing coverage test flexibility and freedom from the requirement to use mechanical non-discrimination testing rules.

Although I believe the vast majority of this measure takes positive steps forward, I do have some misgivings about the staffing firms provision included in section 108. I am cosponsoring PCPA despite the inclusion of section 108 in the bill, but I hope that Senator GRAHAM and the other cosponsors will work with me to air the issues and try to address the concerns of those who oppose this provision in as constructive a manner as is appropriate. •

ADDITIONAL COSPONSORS

S. 10

At the request of Mr. ENZI, his name was withdrawn as a cosponsor of S. 10, a bill to reduce violent juvenile crime, promote accountability by juvenile criminals, punish and deter violent gang crime, and for other purposes.

S. 657

At the request of Mr. DASCHLE, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 657, a bill to amend title 10, United States Code, to permit retired members of the Armed Forces who have a service-connected disability to receive military retired pay concurrently with veterans' disability compensation.

S. 769

At the request of Mr. LAUTENBERG, the name of the Senator from Iowa

(Mr. HARKIN) was added as a cosponsor of S. 769, a bill to amend the provisions of the Emergency Planning and Community Right-To-Know Act of 1986 to expand the public's right to know about toxic chemical use and release, to promote pollution prevention, and for other purposes.

S. 1321

At the request of Mr. TORRICELLI, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1321, a bill to amend the Federal Water Pollution Control Act to permit grants for the national estuary program to be used for the development and implementation of a comprehensive conservation and management plan, to reauthorize appropriations to carry out the program, and for other purposes.

S. 1427

At the request of Mr. FORD, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 1427, a bill to amend the Communications Act of 1934 to require the Federal Communications Commission to preserve lowpower television stations that provide community broadcasting, and for other purposes.

S. 1647

At the request of Mr. BAUCUS, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 1647, a bill to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965.

S. 1862

At the request of Mr. DEWINE, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1862, a bill to provide assistance for poison prevention and to stabilize the funding of regional poison control centers.

S. 1890

At the request of Mr. DASCHLE, the name of the Senator from Kentucky (Mr. FORD) was added as a cosponsor of S. 1890, a bill to amend the Public Health Service Act and the Employee Retirement Income Security Act of 1974 to protect consumers in managed care plans and other health coverage.

S. 1891

At the request of Mr. DASCHLE, the name of the Senator from Kentucky (Mr. FORD) was added as a cosponsor of S. 1891, a bill to amend the Internal Revenue Code of 1986 to protect consumers in managed care plans and other health coverage.

S. 1924

At the request of Mr. MACK, the name of the Senator from Montana (Mr. BURNS) was added as a cosponsor of S. 1924, a bill to restore the standards used for determining whether technical workers are not employees as in effect before the Tax Reform Act of 1986.

S. 2035

At the request of Mr. BAUCUS, the names of the Senator from North Dakota (Mr. CONRAD), the Senator from

North Dakota (Mr. DORGAN), and the Senator from Nebraska (Mr. HAGEL) were added as cosponsors of S. 2035, a bill to amend title 39, United States Code, to establish guidelines for the relocation, closing, or consolidation of post offices, and for other purposes.

S. 2128

At the request of Mr. STEVENS, the names of the Senator from South Carolina (Mr. THURMOND) and the Senator from New Mexico (Mr. DOMENICI) were added as cosponsors of S. 2128, a bill to clarify the authority of the Director of the Federal Bureau of Investigation regarding the collection of fees to process certain identification records and name checks, and for other purposes.

S. 2162

At the request of Mr. MACK, the name of the Senator from Alabama (Mr. SHELBY) was added as a cosponsor of S. 2162, a bill to amend the Internal Revenue Code of 1986 to more accurately codify the depreciable life of printed wiring board and printed wiring assembly equipment.

S. 2180

At the request of Mr. LOTT, the names of the Senator from Idaho (Mr. KEMPTHORNE), the Senator from Florida (Mr. GRAHAM), the Senator from South Carolina (Mr. HOLLINGS), the Senator from South Carolina (Mr. THURMOND), the Senator from North Carolina (Mr. HELMS), and the Senator from Michigan (Mr. ABRAHAM) were added as cosponsors of S. 2180, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to clarify liability under that Act for certain recycling transactions.

S. 2259

At the request of Mr. MURKOWSKI, the name of the Senator from Washington (Mr. GORTON) was added as a cosponsor of S. 2259, a bill to amend title XVIII of the Social Security Act to make certain changes related to payments for graduate medical education under the medicare program.

S. 2295

At the request of Mr. MCCAIN, the names of the Senator from Ohio (Mr. GLENN) and the Senator from South Dakota (Mr. JOHNSON) were added as cosponsors of S. 2295, a bill to amend the Older Americans Act of 1965 to extend the authorizations of appropriations for that Act, and for other purposes.

S. 2296

At the request of Mr. MACK, the name of the Senator from Alaska (Mr. STEVENS) was added as a cosponsor of S. 2296, a bill to amend the Internal Revenue Code of 1986 to repeal the limitation on the amount of receipts attributable to military property which may be treated as exempt foreign trade income.

S. 2330

At the request of Mr. NICKLES, the names of the Senator from Kentucky (Mr. MCCONNELL) and the Senator from

New Hampshire (Mr. GREGG) were added as cosponsors of S. 2330, a bill to improve the access and choice of patients to quality, affordable health care.

SENATE RESOLUTION 193

At the request of Mr. REID, the names of the Senator from Rhode Island (Mr. REED), the Senator from West Virginia (Mr. ROCKEFELLER), and the Senator from New York (Mr. MOYNIHAN) were added as cosponsors of Senate Resolution 193, a resolution designating December 13, 1998, as "National Children's Memorial Day."

AMENDMENTS SUBMITTED

DEPARTMENT OF COMMERCE, JUSTICE, AND STATE, THE JUDICIARY, AND RELATED AGENCIES APPROPRIATIONS ACT, 1999

BROWNBACK AMENDMENT NO. 3226

(Ordered to lie on the table.)

Mr. BROWNBACK submitted an amendment intended to be proposed by him to the bill (S. 2260) making appropriations for the Department of Commerce, Justice, and State, the Judiciary, and related programs for the fiscal year ending September 30, 1999; as follows:

On page 62, lines 3 through 16, strike "That if the standard build-out" and all that follows through "covered by those costs." and insert the following: "That the standard build-out costs of the Patent and Trademark Office shall not exceed \$36.69 per occupiable square feet in year 2000 dollars (which constitutes the amount specified in the Advanced Acquisition program of the General Services Administration), including any above-standard costs: *Provided further*, That the moving costs of the Patent and Trademark Office (which shall include the costs of moving furniture, telephone, and data installation) shall not exceed \$135,000,000."

COATS AMENDMENT NO. 3227

Mr. COATS proposed an amendment to the bill, S. 2260, supra; as follows:

On page 135, between lines 11 and 12, insert the following:

TITLE I.—

SEC. 620. (a) PROHIBITION.—

(1) IN GENERAL.—Section 223 of the Communications Act of 1934 (47 U.S.C. 223) is amended—

(A) by redesignating subsections (e), (f), (g), and (h) as subsections (f), (g), (h), and (i), respectively; and

(B) by inserting after subsection (d) the following new subsection (e):

"(e)(1) Whoever in interstate or foreign commerce in or through the World Wide Web is engaged in the business of the commercial distribution of material that is harmful to minors shall restrict access to such material by persons under 17 years of age.

"(2) Any person who violates paragraph (1) shall be fined not more than \$50,000, imprisoned not more than six months, or both.

"(3) In addition to the penalties under paragraph (2), whoever intentionally violates paragraph (1) shall be subject to a fine of not more than \$50,000 for each violation. For purposes of this paragraph, each day of violation shall constitute a separate violation.